

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

FINANCIAL STATEMENTS
For the Year Ended June 30, 2012

Roslyn J. Allen
Certified Public Accountant

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

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ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Advocates for Innovative Schools, Inc.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

I have audited the accompanying statement of financial position of **Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School** (a nonprofit corporation) as of June 30, 2012, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of **Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School's** management. My responsibility is to express opinions on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School** as of June 30, 2012, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated September 27, 2012, on my consideration of **Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School's** internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.

(d/b/a) Robert Russa Moton Charter School

Independent Auditor's Report

For the Year Ended June 30, 2012

My audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Roslyn Allen, CPA

Baton Rouge, Louisiana

September 27, 2012

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

Statement of Financial Position
June 30, 2012

ASSETS**Current Assets**

Cash in bank - unrestricted	\$ 2,523,179
Cash in bank - restricted	72,158
Total cash in bank	<u>2,595,337</u>
Accounts receivable	253
Grants receivable (note 3)	<u>479,423</u>

TOTAL ASSETS	<u><u>\$ 3,075,013</u></u>
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LIABILITIES**Current Liabilities**

Accounts payable	\$ 54,377
Payroll and payroll taxes payable	70,277
Accrued unpaid leave	40,126
Deferred income	4,834
Other liabilities	253
Due to Student Activity (note 6)	<u>72,158</u>
Total Current Liabilities	<u>242,025</u>

NET ASSETS

Unrestricted net assets:	
Operating	1,882,988
Board designated (note 8)	<u>950,000</u>
Total Net Assets	<u>2,832,988</u>

TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 3,075,013</u></u>
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The accompanying notes to the financial statements are an integral part of these statements.

Statement B

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

Statement of Activities
Year Ended June 30, 2012

REVENUES AND OTHER SUPPORT

Grants:	
Federal	\$ 530,460
State and Local Minimum Foundation Program	2,198,976
State programs	26,162
Local programs	12,911
Interest income	22,022
Other revenue	1,680
	<hr/>
TOTAL REVENUE AND OTHER SUPPORT	2,792,211

EXPENSES

Instruction:	
Regular programs	1,003,651
Other instructional programs	12,912
Special programs	446,764
Total Instruction	<hr/> 1,463,327
Supporting Services:	
Instructional staff services	26,537
General administration	27,513
School administration	262,571
Business services	112,966
Operation and maintenance of plant services	176,430
Student transportation services	210,609
Food services operations	9,690
Total Supporting Services	<hr/> 826,316
	<hr/>
TOTAL EXPENSES	2,289,643

CHANGE IN NET ASSETS	502,568
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NET ASSETS AT BEGINNING OF YEAR	<hr/> 2,330,420
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NET ASSETS AT END OF YEAR	<hr/> <hr/> \$ 2,832,988
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The accompanying notes to the financial statements are an integral part of these statements.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

Statement of Cash Flows
Year Ended June 30, 2012

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 502,568
Adjustments to reconcile change in net assets to cash provided (used) by operating activities:	
(Increase) decrease in operating assets:	
Accounts receivable	(253)
Grants receivable	(143,129)
Prepaid insurance	7,326
Increase (decrease) in operating liabilities:	
Accounts, payroll, and other payables	80,019
Deferred income	(5,397)
Other liabilities	(1,141)
Due to Student Activity	(5,041)
Net cash provided (used) by operating activities	<u>434,952</u>
Net increase in cash	434,952
CASH AT BEGINNING OF YEAR	<u>2,160,385</u>
CASH AT END OF YEAR	<u><u>\$2,595,337</u></u>

The accompanying notes to the financial statements are an integral part of these statements.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)

Notes to the Financial Statements
For the Year Ended June 30, 2012

Note 1 – Summary of Significant Accounting Policies

A. Organization

Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School (the School) was organized as a non-profit corporation under the laws of the State of Louisiana on February 20, 2006. **The School** entered into an Operating Agreement with the Orleans Parish School Board effective June 1, 2006, whereby **the School** would operate a Type III charter school as defined in LSA R.S. 17:3973(3)(b). The charter was granted for a minimum of five (5) years, with the fifth year in operations concluding June 30, 2011. On January 18, 2011, the Orleans Parish School Board renewed **the School's** charter and entered into an Operating Agreement effective July 1, 2011 for six (6) years, expiring on June 30, 2017.

B. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

C. Financial Statement Presentation

Financial statement presentation follows the recommendation of the Financial Accounting Standards Board on its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profits Organization*. Under SFAS No. 117, **the School** is required to report information regarding its financial position and activities according to three classes of net assets; unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets, as applicable.

Unrestricted Net Assets – Support, revenues, and expenses for the general operation of **the School**.

Temporarily Restricted Net Assets – Contributions specifically authorized by the grantor or donor to be used for a certain purpose or to benefit a specific accounting period.

Permanently Restricted Net Assets – Contributions subject to donor-imposed restrictions and that are to be held in perpetuity by **the School**. Generally, the donors of these assets permit **the School** to use all or part of the income derived from the investment of these contributions.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.

(d/b/a Robert Russa Moton Charter School)

Notes to the Financial Statements

For the Year Ended June 30, 2012

D. Public Support and Revenue

The School's primary source of funding is through the Minimum Foundation Program (MFP) funded by the state of Louisiana and the Orleans Parish School Board. **The School** receives \$1,071,460 from the State and \$1,127,516 from the Orleans Parish School Board per eligible student at the official pupil count date of October 1, 2011, payable in monthly installments. State and Federal grants are on a cost reimbursement basis.

E. Cash and Cash Equivalents

For purposes of reporting the statement of cash flows, **the School** considers all highly liquid debt instruments purchased with original maturities of three months or less to be cash equivalents. **The School** had no cash equivalents at June 30, 2012.

F. Grants Receivable

The grants receivable are stated at the amount management expects to collect from outstanding balances. The financial statements do not include an estimate for allowance for doubtful accounts. Management believes that all receivables are collectible.

G. Property and Equipment

The School's policy is to capitalize property and equipment over \$5,000. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value.

Depreciation is provided utilizing the straight-line method over estimated useful lives of the asset. Useful lives vary from 3 to 7 years for furniture and equipment and 10 years for leasehold improvements. At June 30, 2012, **the School** had no capitalized property and equipment and therefore, no depreciation expenses are recorded in the financial statements.

H. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

I. Income Taxes

Income taxes are not provided for in the financial statements since **the School** is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and similar state provisions.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.

(d/b/a Robert Russa Moton Charter School)

Notes to the Financial Statements

For the Year Ended June 30, 2012

J. Contributions

Contributions are generally recorded only upon receipt, unless evidence or an unconditional promise to give has been received. Unconditional promises to give that are expected to be collected in future years are recorded at the present value for the amounts expected to be collected. Conditional promises to give are not included as support until such time as the conditions are substantially met. All contributions are considered available for unrestricted use unless specifically restricted by the donor. **The School** had no permanently restricted net assets as of the year ended June 30, 2012.

K. Deferred Revenues

Deferred revenues arise when resources are received by **the School** before it has a legal claim to them. In subsequent periods, when **the School** has legal claim to the resources, the liability for deferred revenue is removed from the statement of position and the revenue is recognized.

L. Compensated Absences

All full-time employees earn paid leave at various rates based on employment classification. The earned leave may be used in the event of their own illness, a family illness, bereavement, or for personal business. Any unused leave at end of the fiscal year may be carried forward to the next year. Upon retirement or termination of employment, **the School** shall pay the employee or his/her heirs, for the unused leave, not to exceed 150 hours for regular employees and 175 hours for administrators at the current rate of pay.

Note 2 – Concentration of Credit Risk

The School maintains cash balances in two financial institutions located in Louisiana which is insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. **The School** had \$2,316,403 in excess of the insured limits in one bank at June 30, 2012, however the bank had pledged investment securities to guarantee **the School's** deposits.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**(d/b/a Robert Russa Moton Charter School)**

Notes to the Financial Statements

For the Year Ended June 30, 2012

Note 3 – Grants Receivable

As of June 30, 2012, grants receivable consist of amounts due from the following sources:

United States Department of Education:

Title I	\$ 271,473
Title II	24,248

United States Department of Health and Human
Services:

Temporary Assistance for Needy Families (LA-4)	163,859
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State of Louisiana:

LA-4 Early Childhood Program	12,329
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Local:

City of New Orleans and the New Orleans
Recreation Development Commission

7,514

\$ 479,423**Note 4 – Retirement Plan**

Substantially all employees of **the School** are members of the Teachers' Retirement System of Louisiana (TRSL). This system is a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. Pertinent information relative to the plan is as follows:

Teachers' Retirement System of Louisiana (TRSL)

Plan Description. The TRSL consists of three membership plans: Regular Plan, Plan A, and Plan B. The TRSL provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statute. The TRSL issues a publicly available financial report that includes financial statements and required supplementary information for the TRSL. That report may be obtained by writing to the Teachers' Retirement System of Louisiana, Post Office Box 94123, Baton Rouge, Louisiana 70804-9123, or by calling (225) 925-6446.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.

(d/b/a Robert Russa Moton Charter School)

Notes to the Financial Statements

For the Year Ended June 30, 2012

Funding Policy. Plan members are required to contribute 8.0% of their annual covered salary. **The School** is required to contribute at an actuarially determined rate. The current rate is 23.7% of annual covered payroll for the year ended June 30, 2012. Member contributions and employer contributions for the TRSL are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. **The School's** contributions to the TRSL for the years ended June 30, 2012, 2011 and 2010, was \$257,231, \$200,359 and \$178,829, respectively, which is equal to the required contributions for each year.

Note 5 – Risk Management

The School is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; and employee health and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters. There were no settled claims that exceeded this commercial coverage for the year ended June 30, 2012.

Note 6 – Due to Student Activity

The School acts as a custodian for student activity accounts. Funds held on behalf of these groups amounted to \$72,158 at June 30, 2012, and is reported as both an asset (restricted cash) and a liability (Due to Student Activity). Consequently, there is no effect on **the School's** net assets.

Note 7 - Board of Directors' Compensation

The members of the Board of Directors serve in a voluntary capacity; therefore, no compensation, per diem, or travel allowances were paid to any board member during the year ended June 30, 2012.

Note 8 – Unrestricted Net Assets – Board Designated

During the year ended June 30, 2012, the Board of Directors increased its designated unrestricted net assets by \$200,000 to fund future anticipated facility move, facility maintenance and repairs, archiving of historical information, purchase of major capital equipment, and other contingencies. At June 30, 2012, the board designated unrestricted net assets amounted to \$950,000.

Note 9 – Subsequent Events

The School is required to evaluate events or transactions that may occur after the statement of financial position date for potential recognition or disclosure in the financial statements. **The School** performed such an evaluation through September 27, 2012, the date which the financial statements were available to be issued, and noted no subsequent events or transactions that occurred after the statement of financial position date requiring recognition or disclosure.

**INDEPENDENT AUDITOR'S REPORTS AND
INFORMATION REQUIRED BY THE SINGLE
AUDIT ACT AND
*GOVERNMENT AUDITING STANDARDS***

**REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors
Advocates for Innovative Schools, Inc.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

I have audited the financial statements of **Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School (the School)**, a nonprofit corporation as of and for the year ended June 30, 2012, and have issued my report thereon dated September 27, 2012. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered **the School's** internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of **the School's** internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of **the School's** internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

My consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **the School's** financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.

(d/b/a Robert Russa Moton Charter School)

**Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an
Audit of Financial Statements Performed in Accordance
With *Government Auditing Standards***

material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the management, Board of Directors, the Legislative Auditor for the State of Louisiana, state and federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specific parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Legislative Auditor as a public document.

Roslyn Allen, CPA

Baton Rouge, Louisiana
September 27, 2012

REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Advocates for Innovative Schools, Inc.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

Compliance

I have audited **Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School (the School)** compliance with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the **School's** major federal programs for the year ended June 30, 2012. The **School's** major federal programs are identified in the Summary of Auditor's Results section of the accompanying Summary of Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal program is the responsibility of the **School's** compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **the School's** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of **the School's** compliance with those requirements.

In my opinion, **the School** complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.

(d/b/a Robert Russa Moton Charter School)

Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an
Audit of Financial Statements Performed in Accordance
With *Government Auditing Standards*

Internal Control Over Compliance

Management of **the School** is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered **the School's** internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of **the School's** internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

My consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the management, Board of Directors, the Legislative Auditor for the State of Louisiana, state and federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specific parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Legislative Auditor as a public document.

Roslyn J. Allen, CPA

Baton Rouge, Louisiana
September 27, 2012

ADVOCATIVES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

Federal Grantor / Pass Through or Grantor / Program Title	Federal CFDA Number	Grantor Project No.	Federal Expenditures
United States Department of Education - Passed Through the Louisiana Department of Education:			
Title I, Grants to Local Educational Agencies	84.010A	28-11-T1-36	\$ 36,522
Title I, Grants to Local Educational Agencies	84.010A	28-12-T1-36	178,154
Title II, Part A, Teacher and Principal Training and Recruiting Fund	84.367A	28-12-50-36	9,063
Hurricane Katrina Foreign Contributions	84.940C	28-07-FC-36	<u>102,105</u>
Total United States Department of Education			<u>325,844</u>
United States Department of Health and Human - Services - Passed Through the Louisiana Department of Education:			
Temporary Assistance for Needy Families	93.558	28-12-36-36	<u>204,616</u>
Total United States Department of Health and Human Services			<u>204,616</u>
Total Cash Expenditures of Federal Awards			<u><u>\$ 530,460</u></u>

The accompanying Notes to the Schedule of Federal Awards are an integral part of this schedule.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

Note A – Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School** and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profits Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note B – Relationship to Federal Financial Reports

Amounts reported in the accompanying schedule agree with the amounts reported in the federal financial reports.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
Schedule of Findings and Questioned Costs
Year Ended June 30, 2012

Section I - Summary of Auditor's Results

Financial Statement

Type of auditor's report issued:

Unqualified

Internal control over financial reporting:

• Material weakness(es) identified?	_____	Yes	_____ x _____	No
• Significant deficiency (ies) identified?	_____	Yes	_____ x _____	No
• Noncompliance material to financial statements noted?	_____	Yes	_____ x _____	No

Federal Awards

Internal control over major programs:

• Material weakness(es) identified?	_____	Yes	_____ x _____	No
• Significant deficiency (ies) identified?	_____	Yes	_____ x _____	No

Type of auditor's report issued on compliance for major programs:

Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?

_____	Yes	_____ x _____	No
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Identification of major program:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.010A	Title I, Grants to Local Educational Agencies
93.558	Temporary Assistance for Needy Families

Dollar threshold used to distinguish between type A and type B programs:

\$ 300,000

Auditee qualified as low-risk auditee?

_____	Yes	_____ x _____	No
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Section II - Financial Statement Findings

No findings or questioned costs for the year ended June 30, 2012.

Section III - Federal Awards Findings

No findings or questioned costs for the year ended June 30, 2012.

ADVOCATES FOR INVOATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2012

No matters reported.

STATE REPORTING SECTION

**Schedules Required by State Law
(R.S. 24:514 Performance and Statistical Data)**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors
Advocates for Innovative Schools, Inc.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of the **Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School (the School)**, a nonprofit corporation, and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of **the School** and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education. Management of **the School** is responsible for its performance and statistical data. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

My procedures and findings relate to the accompanying schedules of supplementary information and are as follows:

**General Fund Instructional and Support Expenditures and
Certain Local Revenue Sources (Schedule 1)**

1. I selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:

- Total General Fund Instructional Expenditures
- Total General Fund Equipment Expenditures
- Total Local Taxation revenue
- Total Local Earnings on Investment in Real Property
- Total State Revenue in Lieu of Taxes
- Nonpublic Textbook Revenue
- Nonpublic Transportation Revenue

Comment: No differences noted.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.

(d/b/a Robert Russa Moton Charter School)

Independent Accountant's Report on
Agreed-Upon Procedures

Education Levels of Public School Staff (Schedule 2)

2. I reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to **the School** supporting payroll records as of October 1st.

Comment: No differences noted.

3. I reconciled the combined total of principals and assistant principals per the schedule "Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers" (Schedule 4) to the combined total of principals and assistant per this schedule.

Comment: No differences noted.

4. I obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1st and as reported on the schedule. I traced each of the teachers to the individual's personnel file and determine if the individual's education level was properly classified on the schedule.

Comment: No differences noted.

Number and Type of Public Schools (Schedule 3)

5. I obtained a list of schools by type as reported on the schedule. I compared the list to **the School** and grade levels as reported on the Title 1 Grants to Local Educational Agencies (CFDA 84.010) application. **The School** only operates grades kindergarten through seventh.

Comment: No differences noted.

Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers (Schedule 4)

6. I obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule and traced the same sample used in procedure 4 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

Comment: No differences noted.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.

(d/b/a Robert Russa Moton Charter School)

Independent Accountant's Report on
Agreed-Upon Procedures

Public School Staff Data: Average Salaries (Schedule 5)

7. I obtained a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired status as well as full-time equivalent as reported on the schedule and traced each teacher to the individual's personnel file and determined if the individual's salary, extra compensation, and full-time equivalents were properly included on the schedule.

Comment: No differences noted.

8. I recalculated the average salaries and full-time equivalents reported in the schedule.

Comment: No differences noted.

Class Size Characteristics (Schedule 6)

9. I obtained a list of classes by school, school type, and class size as reported on the schedule and reconciled school type classifications to Schedule 3 data, as obtained in procedure 5. I then traced a random sample of 10 classes to the October 1st roll books for those classes and determined if the class was properly classified on the schedule.

Comment: No differences noted.

Louisiana Educational Assessment Program (LEAP) (Schedule 7)

10. I obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by **the School**.

Comment: No differences noted.

Graduation Exit Exam (GEE) (Schedule 8)

11. Because this schedule does not apply to an elementary school, I did not obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by **the School**.

Comment: Not applicable.

iLEAP Tests (Schedule 9)

12. I obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by **the School**.

Comment: No differences noted.

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ADVOCATES FOR INNOVATIVE SCHOOLS, INC.

(d/b/a Robert Russa Moton Charter School)

Independent Accountant's Report on
Agreed-Upon Procedures

I was not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of **Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School**, the Louisiana Department of Education, the Louisiana Legislature, and the Louisiana Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Roslyn Allen, CPA

Baton Rouge, Louisiana
September 27, 2012

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

Schedules Required by State Law (R.S. 24:514 – Performance and Statistical Data)
As of and for the Year Ended June 30, 2012

Schedule 1 – General Fund Instructional and Support Expenditures and Certain Local Revenue Sources

This schedule includes general fund instructional and equipment expenditures. It also contains local taxation revenue, earnings on investments in real property, revenue in lieu of taxes, and nonpublic textbook and transportation revenue. This data is used either in the Minimum Foundation Program (MFP) formula or is presented annually in the MFP 70% Expenditure Requirement Report.

Schedule 2 – Education Levels of Public School Staff

This schedule includes the certificated and uncertificated number and percentage of full-time classroom teachers and the number and percentage of principals and assistant's with less than a Bachelor's; Master's; Master's +30; Specialist in Education; and Ph. D or Ed. D. degrees. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 3 – Number and Type of Public Schools

This schedule includes the number of elementary, middle/junior high, secondary and combination schools in operation during the fiscal year. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 4 – Experience of Public Teachers, Assistant Principals, and Full-time Classroom Teachers

This schedule includes the number of years of experience in teaching for assistant principals, principals, and full-time classroom teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 5 – Public School Staff Data – Average Salaries

This schedule includes average classroom teachers' salary using full-time equivalents, including and excluding ROTC and rehired retiree teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 6 – Class Size Characteristics

This schedule includes the percent and number of classes with student enrollment in the following ranges: 1-20, 21-26, 27-33, and 34+ students. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 7 – Louisiana Educational Assessment Program (LEAP)

This schedule represents student performance testing data and including summary scores by district for grades 4 and 8 in each category tested. Scores are reported as Advanced, Mastery, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data. **The School** does not operate grade 8; therefore, achievement level results for this grade is not applicable.

(Continued)

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.

(d/b/a Robert Russa Moton Charter School)

Schedules Required by State Law (R.S. 24:514 – Performance
and Statistical Data) - Concluded

As of and for the Year Ended June 30, 2012

Schedule 8 – Graduation Exit Exam

This schedule represents student performance testing data and including summary scores by district for grades 10 and 11 in each category tested. Scores are reported as Advanced, Mastery, Basic, Approaching Basic, and Unsatisfactory. Because this schedule does not apply to elementary schools, and therefore, this schedule is not applicable.

Schedule 9 – The IOWA Tests

This schedule represents student performance testing data and including summary score for grades 3, 5, 6, 7 and 9 for each district. The summary score reported is the National Percentile Rank showing relative position or rank as compared to a large, representative sample of students in the same grade from the entire nation. This schedule includes three years of data. **The School** does not operate grade 9; therefore, achievement level results for this grade is not applicable.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

General Fund Instructional and Support Expenditures
and Certain Local Revenue Sources
For the Year Ended June 30, 2012

General Fund Instructional and Equipment Expenditures

General Fund Instructional Expenditures:

Teacher and Student Interaction Activities:

Classroom Teacher Salaries	\$ 618,008	
Other Instructional Staff Activities	50,133	
Employee Benefits	235,965	
Purchased Professional and Technical Services	-	
Instructional Materials and Supplies	6,862	
Instructional Equipment	-	
Total Teacher and Student Interaction Activities	<u>910,968</u>	\$ 910,968

Other Instructional Activities	353	
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Pupil Support Activities

Less: Equipment for Pupil Support Activities	-	
Net Pupil Support Activities	<u>-</u>	-

Instructional Staff Services

Less: Equipment for Instructional Staff Services	26,537	
Net Instructional Staff Services	<u>-</u>	26,537

School Administration

Less: Equipment for School Administration	262,571	
Net School Administration	<u>-</u>	262,571

Total General Fund Instructional Expenditures		<u>\$ 1,200,429</u>
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Total General Fund Equipment Expenditures

<u>\$ -</u>

Certain Local Revenue Sources

Local Taxation Revenue:

Constitutional Ad Valorem Taxes	\$ -	
Renewable Ad Valorem Tax	-	
Debt Service Ad Valorem Tax	-	
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes	-	
Sales and Use Taxes	-	
Total Local Taxation Revenue	<u>\$ -</u>	

Local Earnings on Investment in Real Property:

Earnings from 16th Section Property	\$ -	
Earnings from Other Real Property	-	
Total Local Earnings on Investment in Real Property	<u>\$ -</u>	

State Revenue in Lieu of Taxes:

Revenue Sharing - Constitutional Tax	\$ -	
Revenue Sharing - Other Taxes	-	
Revenue Sharing - Excess Portion	-	
Other Revenue in Lieu of Taxes	-	
Total State Revenue in Lieu of Taxes	<u>\$ -</u>	

Nonpublic Textbook Revenue

<u>\$ -</u>

Nonpublic Transportation Revenue

<u>\$ -</u>

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

Education Levels of Public School Staff
As of October 1, 2011

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Bachelor's Degree	11	75.0%	2	100.0%	0	0.0%	0	0.0%
Master's Degree	4	12.5%	0	0.0%	1	100.0%	0	0.0%
Master's Degree + 30	2	12.5%	0	0.0%	0	0.0%	0	0.0%
Specialist in Education	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Ph. D. or Ed. D.	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Total	17	100.0%	2	100.0%	1	100.0%	0	0.0%

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

Number and Type of Public Schools
For the Year Ended June 30, 2012

Type	Number
Elementary	1
Middle/Jr. High	0
Secondary	0
Combination	0
Total	1

Note: Schools opened or closed during the fiscal year are included in this schedule.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(dba Robert Russa Moton Charter School)
New Orleans, Louisiana

Experience of Public Principals, Assistant Principals, and Full Time Classroom Teachers
As of October 1, 2011

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals	0	0	0	0	0	0	0	0
Principals	0	0	0	0	0	0	1	1
Classroom Teachers	4	0	5	0	0	1	9	19
Total	4	0	5	0	0	1	10	20

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

Public School Staff Data
For the Year Ended June 30, 2012

	All Classroom Teachers	Classroom Teachers Excluding ROTC, Rehired Retirees, and Flagged Salary Reductions
Average Classroom Teachers Salary Including Extra Compensation	\$48,289	\$48,289
Average Classroom Teachers Salary Excluding Extra Compensation	\$44,947	\$44,947
Number of Teacher Full-Time Equivalents (FTEs) used in Computation of Average Salaries	19	19

Note: Figures reported include all sources of funding (i.e., federal, state, and local) but exclude stipends and employee benefits. Generally, retired teachers rehired to teach receive less compensation than non-retired teachers; some teachers may have been flagged as receiving reduced salaries (e.g., extended medical leave; and ROTC teachers usually receive more compensation because of a federal supplement. For these reasons, these teachers are excluded from the computation in the last column. This schedule excludes day-to-day substitutes, temporary employees, and any teachers on sabbatical leave during any part of the school year.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

Class Size Characteristics
As of October 1, 2011

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	51.3%	39	39.5%	30	0.0%	0	9.2%	7
Elementary Activity Classes	50.0%	5	40.0%	4	0.0%	0	10.0%	1
Middle/Jr. High	0.0%	0	0.0%	0	0.0%	0	0.0%	0
Middle/Jr. High Activity Classes	0.0%	0	0.0%	0	0.0%	0	0.0%	0
High	0.0%	0	0.0%	0	0.0%	0	0.0%	0
High Activity Classes	0.0%	0	0.0%	0	0.0%	0	0.0%	0
Combination	0.0%	0	0.0%	0	0.0%	0	0.0%	0
Combination Activity Classes	0.0%	0	0.0%	0	0.0%	0	0.0%	0

Note: The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 26 students and maximum enrollment in grades 4-12 is 33 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

Louisiana Educational Assessment Program (LEAP)
For the Year Ended June 30, 2012

School Achievement Level Results	English Language Arts						Mathematics					
	2012		2011		2010		2012		2011		2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	2	6%	2	7%	1	3%	0	0%	0	0%	9	30%
Mastery	11	32%	11	38%	15	50%	9	26%	6	21%	18	60%
Basic	20	59%	16	55%	14	47%	20	59%	18	62%	3	10%
Approaching Basic	1	3%	0	0%	0	0%	5	15%	5	17%	0	0%
Unsatisfactory	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Total	34	100%	29	100%	30	100%	34	100%	29	100%	30	100%

School Achievement Level Results	Science						Social Studies					
	2012		2011		2010		2012		2011		2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Mastery	2	6%	2	7%	0	0%	1	3%	1	3%	7	23%
Basic	21	62%	27	93%	23	77%	15	44%	17	59%	22	74%
Approaching Basic	11	32%	0	0%	7	23%	12	35%	8	28%	1	3%
Unsatisfactory	0	0%	0	0%	0	0%	6	18%	3	10%	0	0%
Total	34	100%	29	100%	30	100%	34	100%	29	100%	30	100%

Note: Robert Russa Moton Charter School is a elementary school, therefore 8th grade achievement level results does not apply.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

Graduation Exit Exam
For the Year Ended June 30, 2012

District Achievement Level Results	English Language Arts						Mathematics					
	2012		2011		2010		2012		2011		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 10												
Advanced												
Mastery												
Basic	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Approaching Basic												
Unsatisfactory												
Total												

District Achievement Level Results	Science						Social Studies					
	2012		2011		2010		2012		2011		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 11												
Advanced												
Mastery												
Basic	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Approaching Basic												
Unsatisfactory												
Total												

Note: Robert Russa Moton Charter School is a elementary school, therefore this schedule does not apply.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

The iLEAP Tests
For The Year Ended June 30, 2012

iLEAP Tests

School Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	5	16%	10	32%	1	3%	0	0%
Mastery	23	74%	18	58%	20	65%	8	26%
Basic	3	10%	3	10%	10	32%	23	74%
Approaching Basic	0	0%	0	0%	0	0%	0	0%
Unsatisfactory	0	0%	0	0%	0	0%	0	0%
Total	31	100%	31	100%	31	100%	31	100%

School Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	2	8%	1	4%	0	0%	0	0%
Mastery	13	52%	10	40%	0	0%	2	8%
Basic	8	32%	12	48%	8	32%	21	84%
Approaching Basic	2	8%	1	4%	13	52%	2	8%
Unsatisfactory	0	0%	1	4%	4	16%	0	0%
Total	25	100%	25	100%	25	100%	25	100%

School Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	1	5%	0	0%	0	0%	0	0%
Mastery	6	27%	3	14%	0	0%	1	5%
Basic	14	64%	16	73%	13	59%	9	41%
Approaching Basic	1	5%	3	14%	9	41%	8	36%
Unsatisfactory	0	0%	0	0%	0	0%	4	18%
Total	22	101%	22	101%	22	100%	22	100%

School Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced								
Mastery								
Basic	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Approaching Basic								
Unsatisfactory								
Total	0	0%	0	0%	0	0%	0	0%

(Continued)

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

The *i*LEAP Tests
For The Year Ended June 30, 2012

*i*LEAP Tests

School Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	2	6%	0	0%	0	0%	0	0%
Mastery	14	40%	3	9%	5	14%	7	20%
Basic	16	46%	17	49%	21	60%	20	57%
Approaching Basic	2	6%	12	34%	9	26%	3	9%
Unsatisfactory	1	3%	3	9%	0	0%	5	14%
Total	35	101%	35	101%	35	100%	35	100%

School Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	0	0%	3	12%	0	0%	0	0%
Mastery	6	24%	2	8%	0	0%	0	0%
Basic	12	48%	13	52%	4	16%	9	36%
Approaching Basic	3	12%	4	16%	14	56%	9	36%
Unsatisfactory	4	16%	3	12%	7	28%	7	28%
Total	25	100%	25	100%	25	100%	25	100%

School Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	1	4%	0	0%	0	0%	1	4%
Mastery	4	17%	2	9%	1	4%	1	4%
Basic	12	52%	12	52%	11	48%	6	26%
Approaching Basic	4	17%	4	17%	7	30%	11	48%
Unsatisfactory	2	9%	5	22%	4	17%	4	17%
Total	23	99%	23	100%	23	99%	23	99%

School Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	7	41%	0	0%	0	0%	0	0%
Mastery	6	35%	0	0%	0	0%	2	12%
Basic	4	24%	10	59%	13	76%	7	41%
Approaching Basic	0	0%	7	41%	4	24%	6	35%
Unsatisfactory	0	0%	0	0%	0	0%	2	12%
Total	17	100%	17	100%	17	100%	17	100%

(Continued)

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
(d/b/a Robert Russa Moton Charter School)
New Orleans, Louisiana

The iLEAP Tests
For The Year Ended June 30, 2012

iLEAP Tests

School Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	5	15%	0	0%	4	12%	0	0%
Mastery	20	59%	12	35%	14	41%	12	35%
Basic	8	24%	20	59%	13	38%	16	47%
Approaching Basic	1	3%	2	6%	3	9%	5	15%
Unsatisfactory	0	0%	0	0%	0	0%	1	3%
Total	34	101%	34	100%	34	100%	34	100%

School Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	0	0%	0	0%	0	0%	0	0%
Mastery	2	8%	1	4%	0	0%	0	0%
Basic	13	52%	9	36%	7	28%	6	24%
Approaching Basic	6	24%	5	20%	13	52%	11	44%
Unsatisfactory	4	16%	10	40%	5	20%	8	32%
Total	25	100%	25	100%	25	100%	25	100%

School Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	0	0%	0	0%	0	0%	0	0%
Mastery	5	22%		0%	0	0%	1	4%
Basic	14	61%	11	48%	6	26%	7	30%
Approaching Basic	3	13%	4	17%	14	61%	9	39%
Unsatisfactory	1	4%	8	35%	3	13%	6	26%
Total	23	100%	23	100%	23	100%	23	99%

School Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	2	11%	0	0%	1	6%	0	0%
Mastery	7	39%	0	0%	0	0%	1	6%
Basic	9	50%	11	61%	9	50%	7	39%
Approaching Basic	0	0%	6	33%	7	39%	8	44%
Unsatisfactory	0	0%	1	6%	1	6%	2	11%
Total	18	100%	18	100%	18	101%	18	100%

Note - During the years ended June 30, 2010, Robert R. Moton Charter School had less than 10 students enrolled in Grade 7, therefore those test scores are not required to be made public. Also, since Robert R. Moton Charter School is a elementary school, achievement level for grade 9 is not applicable.

(Concluded)